

**COUNTY OF BERNALILLO, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2005**

Page 1 of 6

	Special Revenue								
	Public Works Grants	Emergency Medical Services	Recreation	Clerk's Bilingual	Farm and Range	Valuation	Fire Districts	Law Enforcement Protection	County Indigent
REVENUES									
Taxes:									
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-	-	-	-	1,000,000
Cigarette	-	-	1,837	-	-	-	-	-	-
Intergovernmental	1,396,745	254,648	-	-	60	-	780,033	182,400	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	3,666,114	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>1,396,745</u>	<u>254,648</u>	<u>1,837</u>	<u>-</u>	<u>60</u>	<u>3,666,114</u>	<u>780,033</u>	<u>182,400</u>	<u>1,000,000</u>
EXPENDITURES									
Current:									
General government	-	-	-	-	-	4,079,382	-	-	-
Public works	1,396,745	-	-	-	-	-	-	-	-
Public safety	-	269,906	-	-	-	-	903,181	144,352	-
Health and welfare	-	-	-	-	-	-	-	-	904,700
Culture and recreation	-	-	9,605	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-	-
Total expenditures	<u>1,396,745</u>	<u>269,906</u>	<u>9,605</u>	<u>-</u>	<u>-</u>	<u>4,079,382</u>	<u>903,181</u>	<u>144,352</u>	<u>904,700</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(15,258)</u>	<u>(7,768)</u>	<u>-</u>	<u>60</u>	<u>(413,268)</u>	<u>(123,148)</u>	<u>38,048</u>	<u>95,300</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(21,533)	-	-
Proceeds from bond sales	-	-	-	-	-	-	-	-	-
Discount on revenue bonds	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(21,533)</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	<u>-</u>	<u>(15,258)</u>	<u>(7,768)</u>	<u>-</u>	<u>60</u>	<u>(413,268)</u>	<u>(144,681)</u>	<u>38,048</u>	<u>95,300</u>
Fund balances (deficit) - beginning	<u>-</u>	<u>52,078</u>	<u>12,289</u>	<u>(42)</u>	<u>341</u>	<u>2,962,689</u>	<u>140,263</u>	<u>58,397</u>	<u>191,975</u>
Fund balances (deficit) - ending	<u>\$ -</u>	<u>\$ 36,820</u>	<u>\$ 4,521</u>	<u>\$ (42)</u>	<u>\$ 401</u>	<u>\$ 2,549,421</u>	<u>\$ (4,418)</u>	<u>\$ 96,445</u>	<u>\$ 287,275</u>

The notes to the financial statements are an integral part of this statement.

**COUNTY OF BERNALILLO, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2005**

Page 2 of 6

	Special Revenue									
	ERDA	Section 8 Housing- Vocuher	Regional Correction Center	Sheriff's Investigative Fund	Environmental Health	Grants Funds	Law Enforcement Block Grants	Clerk's Recording & Filing	Community Service	Special Revenue Total
REVENUES										
Taxes:										
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	2,816,103	-	-	-	-	3,816,103
Cigarette	-	-	-	-	-	-	-	-	-	1,837
Intergovernmental	-	11,413,746	-	248,030	-	10,784,583	259,425	-	-	25,319,670
Licenses and permits	-	-	-	-	-	-	-	714,461	-	714,461
Fees for services	-	-	4,664,697	-	-	-	-	-	-	8,330,811
Investment income	35,722	876	-	-	-	-	-	-	-	36,598
Miscellaneous	121,074	-	1,133,330	-	17,508	-	-	-	63,911	1,335,823
Total revenues	156,796	11,414,622	5,798,027	248,030	2,833,611	10,784,583	259,425	714,461	63,911	39,555,303
EXPENDITURES										
Current:										
General government	-	-	-	-	-	937,037	-	525,268	-	5,541,687
Public works	-	-	-	-	-	78,764	-	-	-	1,475,509
Public safety	449,316	-	4,613,490	379,596	-	5,742,686	259,425	-	-	12,761,952
Health and welfare	-	11,193,609	-	-	2,438,862	1,995,675	-	-	15,000	16,547,846
Culture and recreation	-	-	-	-	-	1,959,209	-	-	-	1,968,814
Capital outlay	-	-	-	-	-	-	-	-	-	-
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-	-	-	-	-
Total expenditures	449,316	11,193,609	4,613,490	379,596	2,438,862	10,713,371	259,425	525,268	15,000	38,295,808
Excess (deficiency) of revenues over (under) expenditures	(292,520)	221,013	1,184,537	(131,566)	394,749	71,212	-	189,193	48,911	1,259,495
OTHER FINANCING SOURCES (USES)										
Transfers in	21,533	-	-	-	-	-	-	12,848	-	34,381
Transfers out	-	-	(505,228)	-	(1,020,332)	(71,212)	-	(209,850)	-	(1,828,155)
Proceeds from bond sales	-	-	-	-	-	-	-	-	-	-
Discount on revenue bonds	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	21,533	-	(505,228)	-	(1,020,332)	(71,212)	-	(197,002)	-	(1,793,774)
Net changes in fund balances	(270,987)	221,013	679,309	(131,566)	(625,583)	-	-	(7,809)	48,911	(534,279)
Fund balances - beginning	1,371,268	81,133	-	575,937	3,217,064	-	-	555,280	108,761	9,327,433
Fund balances - ending	\$ 1,100,281	\$ 302,146	\$ 679,309	\$ 444,371	\$ 2,591,481	\$ -	\$ -	\$ 547,471	\$ 157,672	\$ 8,793,154

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**COUNTY OF BERNALILLO, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2005**

Page 3 of 6

	Debt Service						
	General	Series	Series	Refunding	Refunding	Series	Series
	Obligation	1996	1996	Series	Series	1996B	1997
	Bonds Debt	Debt	1996	1998	1998	Debt	1997
	Service	Service	Reserve	Service	Reserve	Service	Debt
						Reserve	Service
REVENUES							
Taxes:							
Property	\$ 8,347,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-
Investment income	21,621	5,614	-	275,853	-	334,296	88,964
Miscellaneous	-	-	-	-	-	-	776,983
Total revenues	<u>8,369,297</u>	<u>5,614</u>	<u>-</u>	<u>275,853</u>	<u>-</u>	<u>334,296</u>	<u>865,947</u>
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay							
Debt service:							
Principal	4,465,000	350,000	-	1,375,000	-	540,000	720,000
Interest	3,920,537	17,850	-	2,616,088	-	3,136,912	742,614
Bond issuance costs	-	-	-	-	-	-	-
Total expenditures	<u>8,385,537</u>	<u>367,850</u>	<u>-</u>	<u>3,991,088</u>	<u>-</u>	<u>3,676,912</u>	<u>1,462,614</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,240)</u>	<u>(362,236)</u>	<u>-</u>	<u>(3,715,235)</u>	<u>-</u>	<u>(3,342,616)</u>	<u>(596,667)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	367,850	-	3,612,049	-	3,339,282	565,189
Transfers out	-	(12,848)	(158,000)	-	-	-	(531)
Proceeds from bond sales	-	-	-	-	-	-	-
Discount on revenue bonds	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>355,002</u>	<u>(158,000)</u>	<u>3,612,049</u>	<u>-</u>	<u>3,339,282</u>	<u>564,658</u>
Net changes in fund balances	<u>(16,240)</u>	<u>(7,234)</u>	<u>(158,000)</u>	<u>(103,186)</u>	<u>-</u>	<u>(3,334)</u>	<u>(32,009)</u>
Fund balances (deficit) - beginning	<u>1,884,093</u>	<u>13,318</u>	<u>158,000</u>	<u>108,348</u>	<u>4,615,582</u>	<u>84,645</u>	<u>(200,150)</u>
Fund balances (deficit) - ending	<u>\$ 1,867,853</u>	<u>\$ 6,084</u>	<u>\$ -</u>	<u>\$ 5,162</u>	<u>\$ 4,615,582</u>	<u>\$ 81,311</u>	<u>\$ (232,159)</u>

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**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2005**

Page 4 of 6

	Debt Service					Capital Projects		
	Series 1997 Reserve	Series 1999 Debt Service	Series 1999 Reserve	Series 2004 Debt Service	Debt Service Total	2004 Revenue Bond	Water/ Wastewater Fund	Library
REVENUES								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ 8,347,676	\$ -	\$ -	\$ -
Sales	-	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	7,699,924	-
Licenses and permits	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-	-
Investment income	-	336,264	-	25,890	1,088,502	279,958	492,863	11,773
Miscellaneous	-	-	-	-	776,983	-	-	-
Total revenues	-	336,264	-	25,890	10,213,161	279,958	8,192,787	11,773
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,476,515	14,843,867	28,049
Debt service:								
Principal	-	1,900,000	-	-	9,350,000	-	-	-
Interest	-	2,820,762	-	525,011	13,779,774	-	-	-
Bond issuance cost	-	-	-	-	-	-	-	-
Total expenditures	-	4,720,762	-	525,011	23,129,774	2,476,515	14,843,867	28,049
Excess (deficiency) of revenues over (under) expenditures	-	(4,384,498)	-	(499,121)	(12,916,613)	(2,196,557)	(6,651,080)	(16,276)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	4,391,491	-	505,228	12,781,089	-	1,174,865	-
Transfers out	-	-	-	-	(171,379)	-	(1,641,094)	-
Proceeds from bond sales	-	-	-	-	-	-	-	-
Discount on revenue bonds	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	4,391,491	-	505,228	12,609,710	-	(466,229)	-
Net changes in fund balances	-	6,993	-	6,107	(306,903)	(2,196,557)	(7,117,309)	(16,276)
Fund balances (deficit) - beginning	1,693,500	(43,649)	5,486,548	-	19,238,683	11,732,764	22,153,465	463,636
Fund balances (deficit) - ending	\$ 1,693,500	\$ (36,656)	\$ 5,486,548	\$ 6,107	\$ 18,931,780	9,536,207	\$ 15,036,156	\$ 447,360

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**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
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**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2005**

Page 5 of 6

	<b>Capital Projects</b>						
	<b>Paseo Del Norte</b>	<b>1996B Revenue Bond</b>	<b>Storm Sewer Construction</b>	<b>Juvenile Center</b>	<b>Facilities</b>	<b>Parks &amp; Recreation</b>	<b>Open Space</b>
<b>REVENUES</b>							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,519,540
Sales	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-
Intergovernmental	16,232	-	232,371	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-
Investment income	-	28,935	77,971	31,823	45,316	44,241	-
Miscellaneous	-	-	-	-	-	-	12,503
Total revenues	<u>16,232</u>	<u>28,935</u>	<u>310,342</u>	<u>31,823</u>	<u>45,316</u>	<u>44,241</u>	<u>2,532,043</u>
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	583,640	2,188,514	795,079	45,261	1,337,800	1,359,905	343,242
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Bond issuance cost	-	-	29,830	-	-	-	-
Total expenditures	<u>583,640</u>	<u>2,188,514</u>	<u>824,909</u>	<u>45,261</u>	<u>1,337,800</u>	<u>1,359,905</u>	<u>343,242</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(567,408)</u>	<u>(2,159,579)</u>	<u>(514,567)</u>	<u>(13,438)</u>	<u>(1,292,484)</u>	<u>(1,315,664)</u>	<u>2,188,801</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	5,000	1,662,594	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Proceeds from bond sales	-	-	1,315,000	-	-	-	-
Discount on revenue bonds	-	-	(9,863)	-	-	-	-
Total other financing sources (uses)	<u>5,000</u>	<u>1,662,594</u>	<u>1,305,137</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	<u>(562,408)</u>	<u>(496,985)</u>	<u>790,570</u>	<u>(13,438)</u>	<u>(1,292,484)</u>	<u>(1,315,664)</u>	<u>2,188,801</u>
Fund balances - beginning	1,012,551	1,529,184	1,792,950	1,209,657	2,258,763	2,353,092	6,247,930
Fund balances - ending	<u>\$ 450,143</u>	<u>\$ 1,032,199</u>	<u>\$ 2,583,520</u>	<u>\$ 1,196,219</u>	<u>\$ 966,279</u>	<u>\$ 1,037,428</u>	<u>\$ 8,436,731</u>

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**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2005**

Page 6 of 6

	Capital Projects							Total Nonmajor Governmental Funds
	1998 Refunding Revenue Bond	Sheriff's Improvement Bond	Road Construction	Parkland Development	Impact Fees	Public Health	1997 Revenue Bond	Total Capital Projects
REVENUES								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,867,216
Sales	-	-	-	-	-	-	-	3,816,103
Cigarette	-	-	-	-	-	-	-	1,837
Intergovernmental	-	-	3,616,829	-	-	-	-	36,885,026
Licenses and permits	-	-	-	-	-	-	-	714,461
Fees for services	-	-	-	-	1,165,836	-	-	9,496,647
Investment income	379	60,244	156,893	-	186,735	75,628	6,246	2,624,105
Miscellaneous	-	-	-	-	-	-	-	2,125,309
Total revenues	379	60,244	3,773,722	-	1,352,571	75,628	6,246	66,530,704
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	5,541,687
Public works	-	-	-	-	-	-	-	1,475,509
Public safety	-	-	-	-	-	-	-	12,761,952
Health and welfare	-	-	-	-	-	-	-	16,547,846
Culture and recreation	-	-	-	-	-	-	-	1,968,814
Capital outlay	(4,304)	375,074	6,811,246	1,579	1,782,962	-	54,346	33,022,775
Debt service:								
Principal	-	-	-	-	-	-	-	9,350,000
Interest	-	-	-	-	-	-	-	13,779,774
Bond issuance cost	-	-	38,882	-	-	-	-	68,712
Total expenditures	(4,304)	375,074	6,850,128	1,579	1,782,962	-	54,346	94,517,069
Excess (deficiency) of revenues over (under) expenditures	4,683	(314,830)	(3,076,406)	(1,579)	(430,391)	75,628	(48,100)	(27,986,365)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	15,657,929
Transfers out	(164,776)	-	-	-	-	-	(11,257)	(3,816,661)
Bonds issued	-	-	1,714,000	-	-	-	-	3,029,000
Discount on revenue bonds	-	-	(12,855)	-	-	-	-	(22,718)
Total other financing sources (uses)	(164,776)	-	1,701,145	-	-	-	(11,257)	14,847,550
Net changes in fund balances	(160,093)	(314,830)	(1,375,261)	(1,579)	(430,391)	75,628	(59,357)	(13,138,815)
Fund balances - beginning	166,420	2,374,112	7,541,476	2,065	7,149,973	2,804,954	250,360	99,609,468
Fund balances - ending	\$ 6,327	\$ 2,059,282	\$ 6,166,215	\$ 486	\$ 6,719,582	\$ 2,880,582	\$ 191,003	\$ 86,470,653

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